

Republike ng Pilipinas  
(Republic of the Philippines)  
MINISTERIO NG EDUKASION AT KULTURA  
(MINISTRY OF EDUCATION AND CULTURE)  
Manila

March 26, 1979

MESO M E M O R A N D U M  
No. 90, s. 1979

GUIDELINES IN THE EXPENDITURE OF THE AID TO PROVINCIAL,  
MUNICIPAL, BARANGAY AND CITY HIGH SCHOOLS

To: Bureau Directors  
Regional Directors  
Schools Superintendents

1. The General Appropriations Act for CY 1979, Batas Pambansa Blg. 1, authorizes the sum of one hundred million pesos (P100,000,000) as assistance to provincial, municipal, city and barangay high schools.

2. This national aid for each locally funded high school is specifically for salary increases of teachers and other school personnel effective January 1, 1979 at the rates indicated below:

- |                                              |        |
|----------------------------------------------|--------|
| a. BSE degree holder or equivalent . . . . . | P6,068 |
| b. BSE, plus 20 . . . . .                    | 7,236  |
| c. MA or MA equivalent . . . . .             | 7,608  |

3. The national aid for each high school represents a certain percentage of the total allotment for salaries, and the corresponding retirement and life insurance premiums (government share) of teachers occupying plantilla items as of July 1, 1978. The total allotment for salaries has been computed on the salary rates indicated above which are now being received by elementary grades teachers.

4. Distribution of the national aid has been based on certain factors like number of schools, school population, and financial capability of the municipality. Such aid represents certain percentage of the total for salaries based on the proposed adjusted rates plus the corresponding percentage of the retirement and life insurance premiums, in accordance with the following matching formula:







<u>Class</u>	<u>Percentage of Total Salaries</u>	
	<u>Local</u>	<u>National</u>
1. Affluent cities	75%	25%
2. First class province/municipality/city	60%	40%
3. Second class province/municipality/city	50%	50%
4. Third class province/municipality/city	40%	60%
5. Fourth class & below province/municipality/city	30%	70%
6. All barangay high schools	30%	70%

(All Metro-Manila high schools not included)

5. Other positions enumerated in the Budget Circular No. 78-290, such as those of general secondary school principals, assistant general secondary school principals, secondary school head teachers, etc. shall also be granted salary increases accordingly.

6. Upon receipt of advice of the total national aid for CY 1979, a revised school budget which shall take the following into consideration should be submitted to the authorities concerned:

- a. Appropriate the national aid specifically for salary increases of teachers and other school personnel.
- b. New positions created as of January 1, 1979 or thereafter shall be provided at rates prescribed in paragraph 2 or in Budget Circular No. 78-290 out of local income.
- c. Local income authorized for salaries, which is offset by the national aid, shall be reappropriated for "maintenance and other operating expenses" and/or "equipment outlay" in order that the school can in the long run be provided with adequate instructional, office and school facilities.







7. Since the increase in the national aid is intended for teachers salaries to enable teachers in high schools to receive as much as those in elementary schools, it should not be seen as a possible reason for lowering tuition fees now prescribed in each high school otherwise schools will be faced with the same problem of insufficient funds for proper operation. It is stressed therefore that there should be no lowering of existing tuition fees.

8. The opening of the duly approved school budget, including plantilla of personnel, for SY 1979-1980 shall be submitted to this Office one month after the opening of classes. Submission thereof is imperative as it will be the basis of allocation of the national aid for SY 1980.

(SGD.) JUAN L. MANUEL  
Minister of Education and Culture

Reference:

None

Allotment: 1-2--(D.O. 1-76)

To be indicated in the Perpetual Index  
under the following subjects:

APPROPRIATIONS  
 FUNDS  
 LEGISLATION  
 OFFICIALS

PLANTILLA  
 SALARIES  
 SCHOOLS  
 TEACHERS





